

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 02-3861

Perry Tschida,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States
Tax Court

Submitted: February 19, 2003
Filed: March 10, 2003

Before McMILLIAN, MELLOY, and SMITH, Circuit Judges.

PER CURIAM.

Perry Tschida appeals the tax court's¹ dismissal of his amended petition for a lien or levy action under I.R.C. § 6320(c) or § 6330(d). Our de novo review persuades us that Tschida's petition was untimely filed. See I.R.C. §§ 6330(d)(1), 7502; Bueford v. Resolution Trust Corp., 991 F.2d 481, 484 (8th Cir. 1993) (standard of review). Because the untimely filing deprived the tax court of jurisdiction, and because the court may consider its jurisdiction on its own motion, we conclude that the tax court properly dismissed the petition. See Commissioner v. McCoy, 484 U.S.

¹The Honorable Thomas B. Wells, Chief Judge of the United States Tax Court.

3, 7 (1987) (per curiam); Bueford, 991 F.2d at 485; Raymond v. Commissioner, No 2354-01L, 2002 U.S. Tax Ct. LEXIS 48 at *5 & n.3 (T. C. Oct. 22, 2002).

Accordingly, we affirm.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.